IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 460 OF 1998

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Oxford University Press. ... Respondent.

A.S.Rao for the Applicant.

A.K.Jasani for the respondent.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 29th March, 2005.

P.C. :

. Heard learned counsel for the applicant.

The tribunal has referred following question for the

opinion of this Court:

> "Whether on the facts and in the circumstances of the case, the Tribunal was justified in holding that Oxford University Press, Bombay, which is part of Oxford University, is exempt u/s. 10(22) of the Income-tax Act, 1961?"

2. The above question has already been answered by the Apex Court in assessee's own case in **Oxford University Press v. C.I.T.**, (2001) 247 ITR 658 (SC) against the assessee and in favour of the revenue. In this view of the matter, the question referred is answered in negative for the reasons stated in the above referred judgment.

3. Reference stands disposed of accordingly with no order as to costs.

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